

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Marion Community Schools (2865)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,036,798	\$2,278,765	\$2,362,511	\$2,112,685	0.92%	-10.57%
Non - Certified Salaries	120	\$1,235,255	\$1,411,200	\$1,353,226	\$1,335,322	1.97%	-1.32%
Group Health Insurance	222	\$670,936	\$755,847	\$763,027	\$687,250	0.60%	-9.93%
Pupil Services	313	\$174,179	\$345,419	\$378,927	\$206,940	4.40%	-45.39%
Public Employees Retirement Fund	214	\$176,651	\$190,901	\$186,265	\$182,538	0.82%	-2.00%
Teacher Retirement Fund, After 7-1-95	216	\$186,960	\$192,690	\$208,026	\$175,657	-1.55%	-15.56%
Social Security Certified	212	\$127,246	\$143,118	\$154,997	\$143,735	3.09%	-7.27%
Social Security Noncertified	211	\$112,556	\$127,954	\$118,017	\$107,536	-1.13%	-8.88%
Other Employee Benefits	241 - 290	\$67,759	\$81,018	\$71,892	\$82,984	5.20%	15.43%
Operational Supplies	611	\$60,407	\$61,100	\$62,968	\$50,056	-4.59%	-20.51%
Other Group Insurance Authorized by Statute	224	\$40,316	\$51,816	\$56,363	\$46,871	3.84%	-16.84%
Other Professional and Technical Services	319	\$45,850	\$23,566	\$32,351	\$28,546	-11.17%	-11.76%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,009	\$16,992	\$10,778	\$15,718	-3.34%	45.83%
Travel	580	\$8,688	\$17,940	\$33,724	\$12,286	9.05%	-63.57%
Group Life Insurance	221	\$5,808	\$6,219	\$6,305	\$5,688	-0.52%	-9.78%
Food Purchases	614	\$0	\$0	\$0	\$1,657	NA	NA
Instructional Programs Improvement Services	312	\$6,528	\$0	\$14,260	\$313	-53.19%	-97.80%
Other Supplies and Materials	615, 660 - 689	\$0	\$456	\$243	\$130	NA	-46.50%
Staff Services	314	\$30,000	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$2,699	\$3,000	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$5,006,643</b>	<b>\$5,708,000</b>	<b>\$5,813,881</b>	<b>\$5,195,912</b>	<b>0.93%</b>	<b>-10.63%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$13,475,972	\$13,244,345	\$13,388,990	\$12,809,299	-1.26%	-4.33%
Group Health Insurance	222	\$2,673,041	\$2,773,705	\$2,597,916	\$2,384,905	-2.81%	-8.20%
Non - Certified Salaries	120	\$2,602,347	\$2,246,010	\$1,724,743	\$1,770,514	-9.18%	2.65%
Social Security Certified	212	\$978,937	\$995,198	\$1,005,163	\$955,270	-0.61%	-4.96%
Teacher Retirement Fund, After 7-1-95	216	\$947,170	\$898,264	\$944,962	\$889,147	-1.57%	-5.91%
Other Technology Hardware	746	\$192,621	\$39,676	\$215,935	\$570,174	31.17%	164.05%
Operational Supplies	611	\$727,823	\$499,079	\$685,584	\$506,781	-8.65%	-26.08%
Content	747	\$544,545	\$401,712	\$282,171	\$396,154	-7.65%	40.40%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Instructional Programs Improvement Services	312	\$373,462	\$95,940	\$216,211	\$374,810	0.09%	73.35%
Computer Hardware	741	\$313,953	\$25,834	\$128,026	\$349,914	2.75%	173.32%
Pupil Services	313	\$179,771	\$137,834	\$145,325	\$333,095	16.67%	129.21%
Licensed Employees	135	\$93,686	\$429,227	\$425,449	\$328,207	36.81%	-22.86%
Other Employee Benefits	241 - 290	\$273,228	\$270,016	\$261,179	\$309,183	3.14%	18.38%
Other Group Insurance Authorized by Statute	224	\$247,675	\$286,587	\$291,341	\$244,943	-0.28%	-15.93%
Textbooks	630	\$252,796	\$385,075	\$271,707	\$236,299	-1.67%	-13.03%
Staff Services	314	\$224,488	\$187,605	\$170,594	\$221,868	-0.29%	30.06%
Other Professional and Technical Services	319	\$142,412	\$154,356	\$242,371	\$200,074	8.87%	-17.45%
Equipment	730	\$186,102	\$252,274	\$212,887	\$194,518	1.11%	-8.63%
Public Employees Retirement Fund	214	\$212,102	\$160,550	\$150,706	\$157,051	-7.24%	4.21%
Social Security Noncertified	211	\$205,808	\$172,001	\$133,513	\$139,958	-9.19%	4.83%
Teacher Retirement Fund, Prior to 7-1-95	215	\$277,894	\$191,210	\$144,634	\$135,927	-16.37%	-6.02%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$99,514	\$81,107	\$104,587	\$117,836	4.32%	12.67%
Travel	580	\$251,907	\$156,099	\$157,217	\$102,673	-20.10%	-34.69%
Nonlicensed Employees	136	\$7,489	\$30,782	\$48,281	\$42,386	54.24%	-12.21%
Other Supplies and Materials	615, 660 - 689	\$28,295	\$20,014	(\$610)	\$41,543	10.08%	6909.12%
Professional Development	748	\$6,240	\$39,892	\$17,953	\$32,585	51.17%	81.50%
Group Life Insurance	221	\$26,770	\$26,942	\$24,417	\$22,687	-4.05%	-7.09%
Repairs and Maintenance Services	430	\$17,899	\$11,179	\$7,214	\$19,032	1.55%	163.82%
Unemployment Insurance	230	\$74,288	\$26,431	\$2,975	\$18,553	-29.31%	523.71%
Library Books	640	\$46,219	\$35,340	\$41,387	\$15,328	-24.11%	-62.96%
Periodicals	650	\$11,733	\$8,196	\$9,915	\$7,219	-11.43%	-27.19%
Instruction Services	311	\$311,916	\$0	\$0	\$6,013	-62.74%	NA
Miscellaneous Objects	876 - 899	\$508,051	\$8,246	\$8,420	\$5,718	-67.43%	-32.09%
Student Transportation Services	510	\$1,753	\$1,469	\$2,713	\$3,600	19.70%	32.68%
Food Purchases	614	\$33	\$134	\$1,227	\$1,782	171.05%	45.23%
Dues and Fees	810	\$124	\$8,439	\$625	\$356	30.17%	-43.04%
Postage and Postage Machine Rental	532	\$563	\$0	\$0	\$300	-14.55%	NA
Other Purchased Services	593	\$1,755	\$1,508	\$6	\$0	-100.00%	-100.00%
Insurance	520	\$825	\$0	\$0	\$0	-100.00%	NA
Awards	875	\$768	\$500	\$950	\$0	-100.00%	-100.00%
Connectivity	744	\$314,033	\$34,147	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$1,000	\$0	\$0	NA	NA

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**Biannual Financial Report Data**

**Marion Community Schools (2865)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$26,836,007</b>	<b>\$24,337,922</b>	<b>\$24,066,683</b>	<b>\$23,945,701</b>	<b>-2.81%</b>	<b>-0.50%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$3,902,855	\$3,932,204	\$3,519,807	\$3,338,435	-3.83%	-5.15%
Light and Power - Other Than Heating and Cooling	625	\$937,994	\$987,154	\$1,101,792	\$1,068,673	3.31%	-3.01%
Other Professional and Technical Services	319	\$1,243,613	\$1,520,985	\$1,445,153	\$1,023,059	-4.76%	-29.21%
Food Purchases	614	\$962,019	\$931,433	\$989,505	\$849,284	-3.07%	-14.17%
Group Health Insurance	222	\$690,664	\$748,748	\$690,850	\$601,558	-3.39%	-12.92%
Certified Salaries	110	\$247,789	\$431,066	\$551,304	\$566,143	22.94%	2.69%
Operational Supplies	611	\$599,673	\$695,960	\$657,828	\$559,874	-1.70%	-14.89%
Public Employees Retirement Fund	214	\$508,245	\$447,689	\$416,028	\$399,123	-5.86%	-4.06%
Equipment	730	\$75,023	\$71,574	\$171,950	\$368,123	48.83%	114.09%
Heating and Cooling for Buildings - Gas	622	\$623,347	\$673,741	\$360,458	\$356,262	-13.05%	-1.16%
Workers Compensation Insurance	225	\$270,618	\$304,383	\$385,178	\$310,212	3.47%	-19.46%
Social Security Noncertified	211	\$293,423	\$297,133	\$272,223	\$263,641	-2.64%	-3.15%
Insurance	520	\$251,789	\$268,240	\$299,916	\$241,724	-1.01%	-19.40%
Telephone	531	\$141,145	\$157,213	\$200,316	\$202,911	9.50%	1.30%
Removal of Refuse and Garbage	412	\$109,951	\$118,484	\$159,244	\$158,674	9.60%	-0.36%
Repairs and Maintenance Services	430	\$114,485	\$102,835	\$181,908	\$146,971	6.44%	-19.21%
Water and Sewage	411	\$137,941	\$134,103	\$144,131	\$136,129	-0.33%	-5.55%
Gasoline and Lubricants	613	\$296,090	\$270,421	\$171,970	\$107,642	-22.35%	-37.41%
Heating and Cooling for Buildings - Electricity	621	\$44,000	\$48,000	\$56,000	\$79,722	16.02%	42.36%
Other Supplies and Materials	615, 660 - 689	\$187,099	\$1,093,385	\$111,601	\$76,523	-20.03%	-31.43%
Overtime Salaries	140	\$0	\$0	\$21,075	\$67,022	NA	218.01%
Teacher Retirement Fund, After 7-1-95	216	\$11,804	\$42,847	\$48,442	\$46,068	40.55%	-4.90%
Dues and Fees	810	\$49,497	\$42,342	\$47,113	\$45,688	-1.98%	-3.03%
Severance/Early Retirement Pay	213	\$281,856	\$180,115	\$79,633	\$40,558	-38.41%	-49.07%
Judgments Against the School Corporation	820	\$0	\$100	\$0	\$36,578	NA	NA
Staff Services	314	\$35,826	\$51,249	\$44,096	\$34,450	-0.97%	-21.87%
Miscellaneous Objects	876 - 899	\$19,391	\$8,394	\$13,331	\$31,664	13.04%	137.53%
Other Communication Services	533 - 539	\$55,370	\$61,098	\$44,475	\$31,191	-13.37%	-29.87%
Social Security Certified	212	\$15,380	\$28,957	\$29,657	\$30,716	18.88%	3.57%
Other Purchased Property Services	490 - 499	\$0	\$59,161	\$705,485	\$30,681	NA	-95.65%

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Pre-2008 Object Code - Temporary Salaries	130	\$21,461	\$21,575	\$27,483	\$30,448	9.14%	10.79%
Postage and Postage Machine Rental	532	\$50,558	\$36,030	\$30,947	\$28,698	-13.20%	-7.27%
Other Group Insurance Authorized by Statute	224	\$19,032	\$25,901	\$26,012	\$25,330	7.41%	-2.62%
Other Employee Benefits	241 - 290	\$37,530	\$119,100	\$18,145	\$23,279	-11.25%	28.29%
Travel	580	\$23,947	\$16,169	\$19,304	\$18,006	-6.88%	-6.72%
Tires and Repairs	612	\$26,976	\$20,152	\$10,305	\$15,088	-13.52%	46.41%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Board of Education Services	318	\$43,494	\$47,985	\$64,471	\$13,247	-25.71%	-79.45%
Bank Service Charges	871	\$12,042	\$14,203	\$14,604	\$12,952	1.84%	-11.31%
Rentals	440	\$8,083	\$8,802	\$10,459	\$9,390	3.82%	-10.22%
Advertising	540	\$7,201	\$3,852	\$7,575	\$9,350	6.75%	23.44%
Student Transportation Services	510	\$7,567	\$3,166	\$3,413	\$8,462	2.83%	147.95%
Group Life Insurance	221	\$6,491	\$5,501	\$5,334	\$5,516	-3.98%	3.42%
Content	747	\$3,703	\$3,703	\$3,698	\$3,698	-0.04%	0.00%
Computer Hardware	741	\$0	\$0	\$0	\$890	NA	NA
Other Purchased Services	593	\$2,482	\$6,893	\$261	\$195	-47.06%	-25.40%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,166	\$711	\$2,265	\$161	-59.81%	-92.90%
Textbooks	630	\$0	\$0	\$278	\$27	NA	-90.32%
Printing and Binding	550	\$500	\$0	\$500	\$0	-100.00%	-100.00%
Construction Services	450	\$2,714	\$5,597	\$65	\$0	-100.00%	-100.00%
Awards	875	\$0	\$1,327	\$0	\$0	NA	NA

**Overhead and Operational Total    \$12,400,835    \$14,063,683    \$13,179,591    \$11,468,035    -1.94%    -12.99%**

**Non Operational**

Redemption of Principal	831	\$2,513,584	\$2,404,291	\$2,390,186	\$2,389,500	-1.26%	-0.03%
Construction Services	450	\$1,522,614	\$2,588,217	\$3,961,637	\$1,076,171	-8.31%	-72.84%
Interest	832	\$618,877	\$586,136	\$550,704	\$512,585	-4.60%	-6.92%
Non - Certified Salaries	120	\$317,093	\$338,561	\$432,494	\$472,675	10.50%	9.29%
Rentals	440	\$219,610	\$164,564	\$215,661	\$193,551	-3.11%	-10.25%
Certified Salaries	110	\$184,925	\$184,656	\$131,096	\$115,715	-11.06%	-11.73%
Group Health Insurance	222	\$80,486	\$62,292	\$76,724	\$72,207	-2.68%	-5.89%
Equipment	730	\$84,457	\$177,090	\$35,638	\$62,218	-7.36%	74.58%
Public Employees Retirement Fund	214	\$26,365	\$27,001	\$41,293	\$46,062	14.97%	11.55%

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Social Security Noncertified	211	\$37,176	\$39,365	\$42,345	\$44,101	4.36%	4.14%
Connectivity	744	\$0	\$3,000	\$0	\$26,794	NA	NA
Other Supplies and Materials	615, 660 - 689	\$8,209	\$4,754	\$5,823	\$24,730	31.74%	324.70%
Teacher Retirement Fund, After 7-1-95	216	\$12,869	\$10,086	\$11,148	\$10,726	-4.45%	-3.79%
Content	747	\$8,260	\$5,095	\$7,553	\$6,729	-5.00%	-10.91%
Awards	875	\$2,397	\$4,219	\$3,700	\$3,750	11.84%	1.35%
Operational Supplies	611	\$5,977	\$2,165	\$4,235	\$3,740	-11.06%	-11.69%
Other Group Insurance Authorized by Statute	224	\$2,625	\$2,748	\$4,225	\$3,390	6.60%	-19.77%
Food Purchases	614	\$0	\$0	\$0	\$906	NA	NA
Other Technology Hardware	746	\$27,620	\$451	\$5,320	\$755	-59.34%	-85.81%
Computer Hardware	741	\$56,294	\$49,528	\$0	\$663	-67.06%	NA
Group Life Insurance	221	\$364	\$364	\$400	\$602	13.38%	50.40%
Other Employee Benefits	241 - 290	\$5,937	\$549	\$4,182	\$597	-43.68%	-85.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,141	\$2,828	\$813	\$279	-45.42%	-65.69%
Pupil Services	313	\$26,795	\$0	\$0	\$0	-100.00%	NA
Travel	580	\$0	\$3,052	\$0	\$0	NA	NA
Advertising	540	\$0	\$0	\$55	\$0	NA	-100.00%
Other Professional and Technical Services	319	\$0	\$0	\$9,083	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$5,765,673</b>	<b>\$6,661,015</b>	<b>\$7,934,316</b>	<b>\$5,068,443</b>	<b>-3.17%</b>	<b>-36.12%</b>
<b>Grand Total</b>		<b>\$50,009,158</b>	<b>\$50,770,620</b>	<b>\$50,994,472</b>	<b>\$45,678,092</b>	<b>-2.24%</b>	<b>-10.43%</b>